



भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
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व्यापार सुविधा संख्या 22/2020

Trade Facility No. 22/2020

Subject: Tariff Related Quota - Implementation in System

Kind reference is invited to CBIC's Notifications 28/2020 dated 23.06.2020 and 40/2020

dated 28.10.2020 (Copies enclosed below) where concessional rate for BCD has been notified for certain items provided that the quantity of total imports of such goods in a financial year do not exceed the tariff rate quota (TRQ) quantity as specified in the notifications.

2. The annexures to the notifications also specify the conditions for availing the notification benefit. In accordance with the conditions, DGFT would issue TRQ licenses to eligible importers for these commodities. The mechanism to receive the TRQ licenses electronically from DGFT has also been established. The IEC and quantity based TRQ licenses will be transmitted by DGFT electronically with scheme code 32 to ICEGATE. The same will be available for registration at the port of registration (as per the license) like licenses of other EP schemes in the License Registration Module of ICES. Expectedly, unlike advance authorization licenses, TRQ licenses will only have items of import without any items of export for export obligation.

3. During the import of these commodities, the importer will have to give the TRQ license details in the license table of the Bill of Entry with scheme code 32 while claiming the concessional duty benefit under any of the TRQ notifications. The

import quantity in the BE would automatically be debited from the TRQ license by the system like licenses of other schemes. The Appraising Officer will also be able to see the TRQ license details and debit quantity during assessment or later in the license ledger.

4. If the license details are not given in the BE or the import quantity allowed in the license is already exhausted in the previous BEs, the use of the notification benefit would not be allowed by the System and the importer would be able to import only at the tariff rate of the duty.

मो. यूसफ़ MOHD. YOUSAF
आयुक्त COMMISSIONER

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The Chief Commissioner of Central Tax, Central Excise and Customs

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF
REVENUE)

**Notification No. 28/2020 –
Customs**

New Delhi, the 23rd June, 2020

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, so to do, hereby exempts the goods of the description specified in column (3) of the Table below, and falling within the sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are specified in the corresponding entry in column (2) of the said Table in such quantity of total imports of such goods in a financial year, as specified in column (4) below (herein after referred to as the ‘tariff rate quota (TRQ) quantity’), when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table (herein after referred to as the In-quota tariff rate), subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table; namely: -

Table

S.No.	Sub-heading or tariff item	Description of goods	Tariff rate quota Quantity	In-quota tariff rate	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	0402 10 or 0402 21 00	Milk and cream in powder, granules or other solid forms, (a) of a fat content by weight not exceeding 1.5%; (b) of a fat content, by weight, exceeding 1.5% - not containing added sugar or other sweetening matter	10000 MT	15 per cent	(i)
2.	1005 90	Maize (corn), other than seed quality	500000 MT	15 per cent	(i) and (ii)

3.	1512 11	Crude sunflower seed or safflower oil and fractions thereof	150000 MT	50 per cent	(i)
4.	1514 19 or 1514 99	Refined rape, colza or mustard oil and fractions thereof	150000 MT	45 per cent	(i)

ANNEXURE

Condition No.	Condition
(i)	<p>(a) The TRQ is allotted to the importer by the Directorate General of Foreign Trade, in accordance with paragraph 2.62 of the Handbook of Procedures, 2015-20.</p> <p>(b) The TRQ authorization shall contain name and address of the importer, IEC code, Customs notification No., sub-heading or tariff item as applicable, quantity and validity period of certificate.</p> <p>(c) The TRQ authorization shall be issued electronically by the Directorate General of Foreign Trade and transmitted to ICES system.</p> <p>(d) Imports made against the TRQ shall be allowed only upon debiting the TRQ quantity electronically in the ICES system.</p>
(ii)	<p>Whereas the Hon'ble High Court of judicature at Hyderabad for the State of Telangana and the State of Andhra Pradesh <i>vide</i> order dated 31.12.2014 in WPMP No.43494 of 2014 and W.P.No.34771 of 2014, has permitted import of maize only on actual user condition and on payment of Customs duty prevailing, but not TRQ Customs duty, subject to further orders in the Writ Petition.</p> <p>Accordingly, TRQ on Maize shall be subject to order by Hon'ble High Court in the said Writ Petition.</p>

[F. No. 354/24/2020- TRU]

(Gaurav Singh) Deputy Secretary to
the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 40/2020- Customs

New Delhi, the 28th October, 2020

G.S.R..... (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column

(3) of the Table below, and falling within the sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, 1975, as are specified in the corresponding entry in column (2) of the said Table in such quantity of total imports of such goods in a financial year, as specified in column (4) below (herein after referred to as the 'tariff rate quota (TRQ) quantity'), when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table (herein after referred to as the In-quota tariff rate), subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table, namely: -

Table

S.No.	Sub-heading or tariff item	Description of goods	Tariff rate quota quantity	In-quota tariff rate	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	0701	Potatoes	10,00,000 MT	10%	1

ANNEXURE

Condition No.	Condition
1.	<p>(a) The TRQ is allotted to the importer by the Directorate General of Foreign Trade, in accordance with the relevant procedure as specified in the Hand Book of Procedure 2015-20.</p> <p>(b) The TRQ authorization shall contain name and address of the importer, IEC code, Customs notification No., sub-heading or tariff item as applicable, quantity and validity period of certificate.</p> <p>(c) The TRQ authorization shall be issued electronically by the Directorate General of Foreign Trade and transmitted to ICES system.</p> <p>(d) Imports made against the TRQ shall be allowed only upon debiting electronically in the ICES system.</p>

Provided that nothing contained in this notification shall apply to the goods specified against serial number 1 of the said Table after the 31st day of January 2021.

[F. No. 354/105/2014-TRU]

(Gaurav Singh) Deputy
Secretary to the Government of India